

SUBJECT—Intimation to be sent to the Audit Office regarding transfers to foreign service.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 130—T.A.D. Mis., dated 10th August 1928.

To—All Gazetted Officers and
Heads of Offices.

Articles 414 and 415, Mysore Service Regulations require that every officer transferred to foreign service, should furnish to the Audit Office a copy of the order of transfer and immediately on his being relieved of his duty under Government the following details:—

- (1) Date of relief of duty under Government.
- (2) Substantive pay under Government.
- (3) Salary in foreign service.
- (4) Postal address.

He is also required to report the date on which he takes and that on which he relinquishes charge of his appointment in foreign service, and any leave taken by him while in foreign service. In the case of non-gazetted officers transferred to or from foreign service, the head of the office or department is required to send the officer's service book also to the Audit Office for noting therein details of transfer to foreign service. (*vide* Art. 456 M. S. R.)

2. In several cases, the procedure laid down in the above articles is not being followed, and in some cases payment of pensionary contribution is also delayed. Failure to intimate to the Audit Office particulars of transfer to foreign service and the omission to pay the contribution required under Art. 409 M. S. R. causes delay in the settlement of the payment of salary during leave subsequently taken and also the settlement of claims to pension at the time of retirement. As a record of the service of non-gazetted officers is not maintained in the Audit Office, the transmission of the service book is necessary to enable the audit office to note all transfers to foreign service in its books and watch the recovery of contributions due from these officers.

3. All officers and heads of offices are therefore requested to avoid the omissions pointed out above and follow strictly the procedure contained in Articles 414, 415 and 456 M. S. R. in all cases of transfers to foreign service and furnish the necessary details to the audit office and arrange for the prompt payment of contributions due.

4. In the case of non-gazetted officers who had been lent to foreign service previously, or who are at present in foreign service, their service books may be arranged to be sent to this office immediately, if the particulars of foreign service recorded therein have not already been attested by this office.

SUBJECT.—Overdrawals by Local Bodies.

Cir. No. 132—T. A. D. dated 14th August 1928.

Instances have come to notice wherein Treasury Officers have cashed cheques issued by Local Bodies even where there are no balances at their credit in the Treasury with which they bank on the authority of the Note (revised) to Rule 3 of the Municipal Manual, Part II—Accounts as amended by Corrigenda No. 5 of 11th November 1927. This is irregular.

This rule in the Municipal Manual should not be construed as empowering Treasury Officers to make payments out of the Treasury to Local Bodies having a Banking Account with them even when there are no balances at their credit. The powers of the Treasury Officers to make payments on behalf of Local Bodies are restricted to the available balances at their credit. They should not make any payment in excess of the balance at credit of the Local Body unless they get a special order to that effect from this office or from Government. The provision of the Account Manual referred to above merely means that an overdraft in the Banking Account or loan may be permitted in some cases but such permission has to be specifically got up by the Local Body going up to Government or this office and can not be given automatically by the Treasury Officer.

S. SHAMANNA,
Comptroller.